

ORDINANCE NO. 528

AN ORDINANCE AMENDING CHAPTER 19A OF THE LAS ANIMAS MUNICIPAL CODE REGARDING ENFORCEMENT OF THE USE TAX.

WHEREAS, it has come to the attention of the City Council of the City of Las Animas that there are no provisions for penalties for failure to pay the use tax on motor vehicles and other personal property in Chapter 19A of the Las Animas Municipal Code; and

WHEREAS, it appears that some citizens have failed to pay such use tax through either design or neglect; and

WHEREAS, it has been determined by the Las Animas City Council that it is in the best interest of the citizens of the City of Las Animas to provide for penalties for such violations.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAS ANIMAS, COLORADO, THAT THE FOLLOWING PARAGRAPHS BE ADDED TO CHAPTER 19A OF THE LAS ANIMAS MUNICIPAL CODE:

ARTICLE III
AMENDMENTS AND ENFORCEMENT

1. Reduction or repeal authorized. The city council is empowered with the authority to reduce the retail sales and use tax imposed by this chapter or to repeal this chapter in its entirety, in its discretion.

2. Amendments authorized. The city council is empowered with the authority to amend this chapter except as provided in Section 19A-14, in order to make the provisions of this chapter uniform with the laws of the State of Colorado.

3. Procedural requirements authorized. The city council is empowered with the authority to enact by ordinance procedures relative to the payment, collection, settlement of disputes over payment, refund and enforcement of the sales and use tax imposed or levied by this chapter.

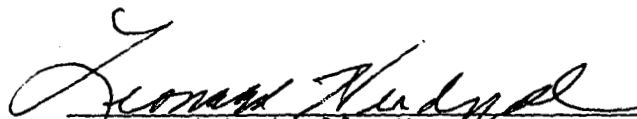
4. Evasion of payment. It is a violation of Sections 19A-15 through 19A-18 for any person or corporation to make any false statements to any tax collection agent of the city, or to fail or refuse to make payment to any tax collection agent of the city of any taxes collected or due to the city or in any manner to evade the collection and payment of the tax, or any part thereof, imposed by this chapter or for any person or purchaser to fail or refuse to pay such tax or evade the payment thereof, or to aid or abet another in any attempt to evade the payment of the tax imposed.

5. Lien for unpaid taxes on personal property affixed to real property. The full amount of unpaid taxes arising from and required to be reported pursuant to the provisions of Sections 19A-15 through 19A-18, together with interest and penalties provided in this chapter, shall be and constitute a first and prior line, which lien shall have precedence over all other liens of whatsoever kind and nature except as to liens for general taxes created by state law, and except pledgee, judgment creditor or purchaser whose rights shall have attached prior to the filing of the notice of tax lien on the property of the taxpayer.

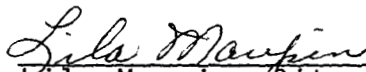
Introduced, passed by first reading and ordered published by title only this 4th day of APRIL, 1989.

Adopted on second reading this 6th day of JUNE, 1989.

(S E A L)


Leonard Hudnall, Mayor

ATTEST:


Lila Maupin, City Clerk